

State of Alaska FY2005 Governor's Operating Budget

Department of Health and Social Services Audit Component Budget Summary

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Component: Audit

Contribution to Department's Mission

To provide professional audit services to the Department.

Core Services

- Perform independent fiscal and compliance audits of the department's grantees as requested.
- Monitor single audits of the department's grantees performed by outside CPA firms, to reconcile these audits to division records, and bill grantees for refunds due DHSS.
- Undertake special reviews and audits as requested.
- Assist Legislative Audit with annual federal single audit of the department.
- Provide federal sub-recipient monitoring function for the department.

FY2005 Resources Allocated to Achieve Results

FY2005 Component Budget: \$224,600

Personnel:

Full time	2
Part time	0
Total	2

Key Component Challenges

The audit component continues to streamline functions and to focus the auditors on department and grantee audits.

Significant Changes in Results to be Delivered in FY2005

In FY2005, there are no changes.

Major Component Accomplishments in 2003

- 2 special audits and 2 special reviews performed;
- 127 state and federal single audit reports reviewed;
- 574 department grants reviewed;
- 313 staff hours were provided to Legislative Audit during the federal single audit of the Department; and
- Billed grantees \$420,630 for unexpended and misspent grant funds.

Statutory and Regulatory Authority

AS 37.05 Public Finance, Fiscal Procedures Act
 2 AAC 45.010 Audit Requirements
 7 AAC 78 - DHSS Grant Programs

Single Audit Act of 1984, P.L. 98-502 as amended Single Audit Act Amendments of 1996, P.L. 104-156
 OMB Circular A-133

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Audit Component Financial Summary

All dollars shown in thousands

	FY2003 Actuals	FY2004 Authorized	FY2005 Governor
Non-Formula Program:			
Component Expenditures:			
71000 Personal Services	175.8	204.7	188.5
72000 Travel	0.9	16.0	15.8
73000 Contractual	18.6	16.0	16.0
74000 Supplies	1.3	4.3	4.3
75000 Equipment	0.0	0.0	0.0
76000 Land/Buildings	0.0	0.0	0.0
77000 Grants, Claims	0.0	0.0	0.0
78000 Miscellaneous	0.0	0.0	0.0
Expenditure Totals	196.6	241.0	224.6
Funding Sources:			
1002 Federal Receipts	7.1	42.3	31.8
1004 General Fund Receipts	77.2	84.3	74.9
1007 Inter-Agency Receipts	112.3	114.4	117.9
Funding Totals	196.6	241.0	224.6

Estimated Revenue Collections

Description	Master Revenue Account	FY2003 Actuals	FY2004 Authorized	FY2005 Governor
<u>Unrestricted Revenues</u>				
Unrestricted Fund	68515	77.2	84.3	74.9
Unrestricted Total		77.2	84.3	74.9
<u>Restricted Revenues</u>				
Federal Receipts	51010	7.1	42.3	31.8
Interagency Receipts	51015	112.3	114.4	117.9
Restricted Total		119.4	156.7	149.7
Total Estimated Revenues		196.6	241.0	224.6

**Summary of Component Budget Changes
From FY2004 Authorized to FY2005 Governor**

All dollars shown in thousands

	<u>General Funds</u>	<u>Federal Funds</u>	<u>Other Funds</u>	<u>Total Funds</u>
FY2004 Authorized	84.3	42.3	114.4	241.0
Adjustments which will continue current level of service:				
-Changes to Retirement and Other Personal Services Rates	2.4	1.2	3.6	7.2
-Transfer admin support costs to Admin Services Support ADN 0640052	-11.7	-11.7	0.0	-23.4
Proposed budget decreases:				
-Department-wide travel reduction	-0.1	0.0	-0.1	-0.2
FY2005 Governor	74.9	31.8	117.9	224.6

Audit Personal Services Information

Authorized Positions			Personal Services Costs	
	<u>FY2004</u> <u>Authorized</u>	<u>FY2005</u> <u>Governor</u>		
Full-time	2	2	Annual Salaries	136,524
Part-time	0	0	Premium Pay	0
Nonpermanent	0	0	Annual Benefits	53,624
			<i>Less 0.89% Vacancy Factor</i>	(1,690)
			Lump Sum Premium Pay	0
Totals	2	2	Total Personal Services	188,458

Position Classification Summary

Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Internal Auditor III	0	0	1	0	1
Internal Auditor IV	0	0	1	0	1
Totals	0	0	2	0	2